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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके ।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 1st October 1965

G.S.R. 1495.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 24/65-Central Excises dated the 28th February, 1965, namely :—

In the said notification, in the Table, for the existing entries in columns 3, 4 and 5 against Serial No. 7, the following entries shall be substituted namely :—

Column 3	Column 4	Column 5
"Printing and writing paper not actually used in publication of a daily newspaper referred to in S. No. 6, of a substance not exceeding 75 grames per square metre.	15 paise per Kg.	If such paper does not contain in its substance any rag in the form of pulp."

[No. 162/65.]

G.S.R. 1496.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944 and in supersession of the notifications of the Government of India in the Ministry of Finance (Department of Revenue) Nos. 33/64-Central Excises dated the 1st March, 1964, 34/64-Central Excises dated the 1st March, 1964 and 90/64-Central Excises dated the 17th April, 1964, the Central Government hereby exempts paper, all sorts, [falling under Item No. 17 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944)] specified in column 2 of the Table annexed hereto from so much of the duty of excise leviable thereon under the said Item, read with any notification for the time being in force issued by the Central Government in relation to the duty so leviable, as is specified in the corresponding entry in columns 3, 4, 5(a), 5(b) and 5(c) of the said Table, as the case may be.

TABLE

Sl. No.	Description	Any factory which commenced production before the 1st April, 1961.	Any factory which commenced production on or after the 1st April, 1961 but before the 1st March, 1964.	Any factory commencing production for the first time on or after the 1st March, 1964 or any factory existing immediately before the 1st March, 1964 whose production capacity has been enlarged and brought into operation on or after the 1st March, 1964, to the extent such production is attributable to the enlarged capcity.		
				During the first 12 months of the commencement of production.	During the second 12 months of the commencement of production.	During the third 12 months of the commencement of production
1	2	3	4	5(a)	5(b)	5(c)
				(in Paise per Kilogram)		
1	Printing and writing paper falling under sub-item (3) of Item No. 17 of the First Schedule to the Central Excises and Salt Act, 1944.					
	(*a*) of a substance exceeding 75 Grammes per square metre.					
	(*i*) if such paper contains in its substance 40% or more by weight of bagasse, jute stalks or cereal straw in the form of pulp.	5·00	9·50	12·50	11·00	9·50

1	2	3	4	5(a)	5(b)	5(c)
	(*ii*) if such paper does not contain in its substance bagasse, jute stalks, or cereal straw in the form of pulp, or, contains in its substance less than 40% by weight of bagasse, jute stalks or cereal straw in the form of pulp.	Nil	5·25	8·75	7·00	5·25
	(*b*) of a substance not exceeding 75 Grammes per square metre—					
	(*i*) if such paper contains in its substance 40% or more by weight of bagasse, jute stalks or cereal straw in the form of pulp, whether or not it contains any rag in the form of pulp.	5·00	7·55	9·25	8·40	7·55
	(*ii*) If such paper does not contain in its substance any rag in the form of pulp and bagasse, jute stalks or cereal straw, if any, contained in its substance in the form of pulp is less than 40% by weight.	Nil	3·30	5·50	4·40	3·30
	(*iii*) If such paper contains in its substance any rag in the form of pulp and bagasse, jute stalks or cereal straw, if any, contained in its substance in the form of pulp is less than 40% by weight.	Nil	5·25	8·75	7·00	5·25
2	All varieties of paper, other than board, of a substance of 40 Grammes or more but not exceeding 45 Grammes per square metre, falling under sub-item (2) of Item 17 of the First Schedule to the Central Excises and Salt Act, 1944,—					

1	2	3	4	5(a	5(b	5(c)
	(i) If such paper contains in its substance 40% or more by weight of bagasse, jute stalks or cereal straw in the form of pulp.	5·00	11·75	16·25	14·00	11·75
	(ii) if such paper does not contain in its substance bagasse, jute stalks or cereal straw in the form of pulp or contains in its substance less than 40% by weight of bagasse, jute stalks or cereal straw in the form of pulp.	Nil	7·50	12·50	10·00	7·50
3	Paper, all sorts, other than board, newsprint and varieties mentioned above—					
	(i) if such paper contains in its substance 40% or more by weight of bagasse, jute stalks or cereal straw in the form of pulp,	5·00	5 Paise per Kg. plus 15% of the duty leviable.	5 Paise per Kg. plus 25% of the duty leviable.	5 Paise per Kg. plus 20% of the duty leviable.	5 Paise per Kg. plus 15% of the duty leviable.
	(ii) if such paper does not contain in its substance bagasse, jute stalks or cereal straw in the form of pulp, or contains in its substance less than 40% by wieght of bagasse, jute stalks or cereal straw in the form of pulp.	Nil	15% of the duty leviable.	25% of the duty leviable.	20% of the duty leviable.	15% of the duty leviable.
4	Newsprint and board	Nil	15% of the duty leviable.	25% of the duty leviable.	20% of the duty leviable.	15% of the duty leviable.

Explanation I. For the purpose of this notification, the expression "rag in the form of pulp" does not include pulp made out of soiled rags taken from worn and torn pieces of garments or from soiled scraps of cloth (collected either from residential quarters or from streets or from debris dumps) or from such worn and torn pieces of garments and soiled scraps of cloth.

Explanation II. For the purpose of this notification the percentages mentioned in columns 4, 5(a), 5(b) and 5(c) against S. No. 3(i) of the Table above will be calculated on the amount of the appropriate duty reduced by 5 paise per kilogram.

[No. 163/65.]

T. C. SETH, Jt. Secy.

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